



America's Finest City

THE CITY OF SAN DIEGO



# Assessment Engineer's Report

## TORREY HILLS MAINTENANCE ASSESSMENT DISTRICT

Annual Update for Fiscal Year 2012

under the provisions of the

**San Diego Maintenance Assessment District Ordinance  
of the San Diego Municipal Code**

and

**Landscaping & Lighting Act of 1972  
of the California Streets & Highways Code**

Prepared For  
**City of San Diego, California**

Prepared By  
**EFS Engineering, Inc.**  
P.O. Box 22370  
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(858) 752-3490

June 2011

# **CITY OF SAN DIEGO**

## **Mayor**

Jerry Sanders

## **City Council Members**

Sherri Lightner  
District 1

Kevin Faulconer  
District 2 (Council President Pro Tem)

Todd Gloria  
District 3

Anthony Young  
District 4 (Council President)

Carl DeMaio  
District 5

Lori Zapf  
District 6

Marti Emerald  
District 7

David Alvarez  
District 8

## **City Attorney**

Jan Goldsmith

## **Chief Operating Officer**

Jay Goldstone

## **City Clerk**

Elizabeth Maland

## **Independent Budget Analyst**

Andrea Tevlin

## **City Engineer**

Afshin Oskoui

## **Assessment Engineer**

EFS Engineering, Inc.

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- Exhibit A: Boundary Map
- Exhibit B: Estimated Annual Expenses, Revenues & Reserves
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# **Assessment Engineer's Report**

## **Torrey Hills**

## **Maintenance Assessment District**

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### **Preamble**

Pursuant to the provisions of the “San Diego Maintenance Assessment District Ordinance” (being Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), provisions of the “Landscaping and Lighting Act of 1972” (being Part 2 of Division 15 of the California Streets and Highways Code), applicable provisions of “Proposition 218” (being Article XIIIID of the California Constitution), and provisions of the “Proposition 218 Omnibus Implementation Act” (being California Senate Bill 919) (the aforementioned provisions are hereinafter referred to collectively as “Assessment Law”), in connection with the proceedings for the TORREY HILLS MAINTENANCE ASSESSMENT DISTRICT (hereinafter referred to as “District”), EFS ENGINEERING, INC., as Assessment Engineer to the City of San Diego for these proceedings, submits herewith this report for the District as required by California Streets and Highways Code Section 22565.

FINAL APPROVAL, BY RESOLUTION NO. \_\_\_\_\_,  
ADOPTED BY THE CITY COUNCIL OF THE CITY OF SAN  
DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, ON THE  
\_\_\_\_\_ DAY OF \_\_\_\_\_, 2011.

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Elizabeth Maland, CITY CLERK  
CITY OF SAN DIEGO  
STATE OF CALIFORNIA



## Executive Summary

**Project:** Torrey Hills  
Maintenance Assessment District

**Apportionment Method:** Equivalent Benefit Unit (EBU)

	FY 2011	FY 2012 <sup>(1)</sup>	Maximum <sup>(2)</sup> Authorized
<b>Total Parcels Assessed:</b>	1,695	1,695	--
<b>Total Estimated Assessment:</b>	\$1,061,211	\$976,708	--
<b>Total Number of EBUs:</b>	4,219.02	4,219.02	--
Zone 1	551.00	551.00	--
Zone 2	1,403.96	1,403.96	--
Zone 3	236.56	236.56	--
Zone 4	1,909.75	1,909.75	--
Zone 5	117.75	117.75	--
<b>Assessment per EBU:</b>			
Zone 1	\$318.10	\$292.76	\$324.01 <sup>(3)</sup>
Zone 2	\$346.62	\$319.02	\$353.05 <sup>(3)</sup>
Zone 3	\$201.26	\$185.24	\$205.01 <sup>(3)</sup>
Zone 4	\$164.54	\$151.44	\$167.59 <sup>(3)</sup>
Zone 5	\$318.10	\$292.76	\$324.01 <sup>(3)</sup>

<sup>(1)</sup> FY 2012 is the City's Fiscal Year 2012, which begins July 1, 2011 and ends June 30, 2012. Total Parcels Assessed, Total Estimated Assessment, and Total Number of EBUs may vary from prior fiscal year values due to parcel changes and/or land use re-classifications.

<sup>(2)</sup> Maximum authorized annual amounts subject to cost-indexing provisions as set forth in this Engineer's Report.

<sup>(3)</sup> Prior fiscal year's maximum authorized annual assessment increased by cost-indexing factor of 1.24%.

**Proposition 218 Compliance:** The District was engineered in Fiscal Year 1999 in compliance with Proposition 218. By a ballot proceeding, majority property owners (90.6% of the weighted vote) approved Fiscal Year 1999 assessments, maximum authorized assessments for subsequent years, and provisions for annual cost-indexing.

**Annual Cost-Indexing:** The maximum authorized assessment rate has been increased based on the approved annual cost-indexing provisions.

**Bonds:** No bonds will be issued in connection with this District.



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## Background

The Torrey Hills (formerly Sorrento Hills) Planning Area is located north of Los Penasquitos Canyon Preserve and south of Carmel Valley. In 1998, the City of San Diego (City) retained Boyle Engineering Corporation to prepare an Engineer's Report for the formation of the Torrey Hills (formerly Sorrento Hills) Maintenance Assessment District (District).

By a mail ballot proceeding, property owners approved the formation of the District with 90.6% of weighted votes supporting the proposed assessments. The Engineer's Report, preliminarily accepted by Resolution Number R-289875 on March 24, 1998, proposed Fiscal Year 1999 assessments, maximum authorized assessments for subsequent years, and provisions for annual cost-indexing of the maximum authorized assessments. The original Engineer's Report is on file in the City Clerk's office.

Subsequent to the District's formation, Standard Pacific Homes petitioned the City for annexation of the Carmel Estates (Units 2 & 3) and Torrey Surf developments into the District. These developments were successfully annexed into the District in Fiscal Year 2001.

The improvements comprising the District consist of landscaped and paved medians, native and revegetated open spaces, hardscape features (sidewalks, curbs, gutters, etc.), and landscaped parkways. The purpose of the District is to provide for maintenance of these improvements.

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## District Proceedings for Fiscal Year 2012

This District is authorized and administered under the provisions of the "San Diego Maintenance Assessment District Procedural Ordinance of 1986" (being Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), provisions of the "Landscaping and Lighting Act of 1972" (being Part 2 of Division 15 of the California Streets and Highways Code), applicable provisions of "Proposition 218" (being Article XIIIID of the California Constitution), and provisions of the "Proposition 218 Omnibus Implementation Act" (being California Senate Bill 919) (the aforementioned provisions are hereinafter referred to collectively as "Assessment Law"). This report has been prepared in compliance with Assessment Law.



The purpose of the proposed proceedings and this Assessment Engineer's Report is to update the District budget and assessments for Fiscal Year 2012. The Fiscal Year 2012 assessments proposed within this Assessment Engineer's Report are equal to or less than the maximum authorized assessment. Therefore, the vote requirements of Section 4 of Article XIID do not apply to these proceedings.

A public hearing will be scheduled where public testimony will be heard by the Council, and the Council may, at its discretion, adopt a resolution ordering the levying of the proposed assessments.

### **Bond Declaration**

No bonds will be issued in connection with this District.

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### **District Boundary**

The Boundary Map and Assessment Diagram for the Torrey Hills Maintenance Assessment District are on file in the Maintenance Assessment Districts Section of the Park and Recreation Department of the City of San Diego and by reference are made a part of this report. A reduced copy of the Boundary Map is shown in Exhibit A.

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### **Project Description**

The project to be funded by the proposed assessments is the maintenance of landscaped medians, paved medians, landscaped rights-of-way, paved rights-of-way, landscaped slopes, natural open space, greenbelts, mini-parks, and gutters. Maintenance activities include, but are not limited to, turf mowing and edging, irrigation, gutter sweeping, collection and disposal of fallen branches and trees, tree and bush trimming, fertilizing, weeding, and ongoing inspection and repairs.

The engineering drawings for the improvements to be maintained by the District are on file at Maps and Records in the Development Services Department and are incorporated herein by reference. The improvements and services provided by the District will be maintained in accordance with specifications and contracts on file with the Park and Recreation Department. These documents are available for public inspection during normal business hours.



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## Separation of General and Special Benefits

The proceeds from the assessment will be used to fund enhanced improvements, services and activities within the District that, in absence of the assessment, otherwise would not be provided at an enhanced level or frequency of service. The District will continue to receive the same level of general services provided to the public at large under City-funded and administered programs, as determined annually, for maintenance of public facilities and improvements (e.g., street trees, sidewalks, street lights, etc.), including street sweeping and graffiti removal on public property.

Consistent with City policy for the public at large, the City will provide the District with annual contributions from the Gas Tax Fund for median maintenance (33.09¢ per square foot of landscaped median and 2.25¢ per square foot of hardscaped median) and from the Environmental Growth Fund for open space maintenance (\$80.00 per acre). These cost allocations, reviewed and adjusted annually by the City, are considered to be "general benefits" administered by the District. All other maintenance, operations, and administration costs associated with the District, which exceed the City's contribution to the public at large, are accordingly considered to be "special benefits" funded by the District.

### Estimated Costs

Estimated Fiscal Year 2012 annual expenses, revenues, reserves, and assessments (provided by the City) are included as Exhibit B hereto.

### Annual Cost-Indexing

With the passage of Proposition 218, any proposed increase in assessments must be placed for approval before the property owners by a mail ballot and a public hearing process, similar to these proceedings. A majority of ballots received must be affirmative for the City Council to confirm and levy the increased assessments. For small assessment districts or districts with relatively low dollar assessments, the cost of an engineer's report, balloting, and the public hearing process can potentially exceed the total cost of the increase. These incidental costs of the proceedings can be added to the assessments, resulting in even higher assessments.



Indexing assessments annually to the San Diego Consumer Price Index for Urban Consumers (SDCPI-U), as approved by the District property owners in Fiscal Year 1999, allows for minor increases for normal maintenance and operating cost escalation without incurring the costs of the Proposition 218 ballot proceedings. Any significant change in the assessment initiated by an increase in service provided or other significant changes to the District would still require the Proposition 218 proceedings and property owner approval.

The maximum authorized assessment established in the Fiscal Year 1999 proceedings are authorized to be indexed (increased or decreased) annually by the factor published in the SDCPI-U. The annual change in second half SDCPI-U values, as compiled by the U.S. Bureau of Labor Statistics (see [www.bls.gov](http://www.bls.gov)), for the prior year period was from 243.655 to 246.686 (a 1.24% increase). In accordance with the approved cost-indexing provisions, the maximum authorized assessment rates contained within this Assessment Engineer's Report have been increased by 1.24%.

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## Method of Apportionment

### Estimated Benefit of Improvements

The Transportation Element of the City's General Plan and the general policy recommendations found in the Torrey Hills Community Plan establish several goals for the community's transportation system. The improvements being maintained by this District are consistent with the plans' goals for safety and pleasing aesthetics.

The major and arterial streets within the District are the backbone of the street network within the community. They serve as the primary access routes for inter-community and intra-community trips and thus serve all parcels within the community. All parcels within the District benefit from the enhancement of these streets and the enhanced community image provided by the improvements being maintained by the District. All parcels have been assessed for the maintenance of improvements on the major and arterial streets. The costs of these improvements (common to all parcels) are termed "overlay" costs.

The collector and neighborhood streets within the District serve as the primary access routes to and from the major and arterial streets for parcels within a neighborhood, and thus serve the parcels within a



given neighborhood community. Only those parcels served by such collector and neighborhood streets benefit from their enhancement. Consistent with this concept, the District is currently sub-divided into five neighborhood zones. Parcels within each zone have been assessed for the maintenance of the improvements on the collector and neighborhood streets serving their respective neighborhood zone. The costs of these improvements are termed “zone” costs.

Some parcels receive their access solely from the major and arterial streets. These parcels are only assessed their proportionate share of the “overlay” costs. Other parcels receive their access from combined use of the major and arterial streets and the collector and neighborhood streets. These parcels are assessed for their proportionate share of “overlay” costs and “zone” costs.

### **Apportionment Methodology**

The total assessment for a given parcel is equal to the parcel’s total EBUs multiplied by the Unit Assessment Rate (unique to the zone in which parcel is situated) as shown in the following equation:

$$\text{Total Assessment} = \text{Total EBUs} \times \text{Unit Assessment Rate}$$

### **Equivalent Benefit Units (EBUs)**

EBUs for each parcel have been determined as a function of two factors, a Land Use Factor and a Benefit Factor, related as shown in the following equation:

$$\text{EBUs} = (\text{Acres or Units}) \times \text{Land Use Factor} \times \text{Benefit Factor}$$

Each of these factors is discussed below.

#### ***Land Use Factor***

Since the improvements to be maintained by the District are primarily associated with the Transportation Element of the General and Community Plans, trip generation rates for various land use categories (as previously established by the City’s Transportation Planning Section) have been used as the primary basis for the development of Land Use Factors. While these trip generation rates strictly address only vehicular trips, they are also



considered to approximately reflect relative trip generation for other modes of transportation (e.g., pedestrian trips, bicycle trips, etc.), and are considered the best available information for these other transportation modes.

The special benefits of landscape improvements maintained by the District are linked to trip generation primarily by the public safety and aesthetic enhancement enjoyed by travelers through the community. Trip generation rates provide the required nexus and basis for assigning ratios of maximum potential benefit to the various land use/zoning classifications as defined by the City's Municipal Code.

Land use/zoning classifications have been grouped with average trip generation rates assigned to establish the Land Use Factors as shown in Table 1.

**TABLE 1: Land Use Factors**

Land Use/Zoning	Code	Land Use Factor
Residential – Single Family (detached)	SFD	1.0 per dwelling unit
Residential – Multi-Family & Apartment	MFR	0.7 per dwelling unit
Commercial – Office & Retail	COM	45.0 per acre
Educational – Primary & Secondary	EPS	5.0 per acre
Industrial	IND	15.0 per acre
Open Space (designated)	OSP	0.0 per acre
Park – Developed	PKD	5.0 per acre
Park – Undeveloped	PKU	0.5 per acre
Street/Roadway	STR	0.0 per acre
Utility Facility	UTL	3.0 per acre

Designated Open Space serves primarily to preserve natural landscape and habitat. While access for study and passive recreation is sometimes permitted, these activities are usually allowed only to the limited extent consistent with the primary purpose of natural preservation. Since this land is essentially “unused” in the customary terms of land use (which relate to human use, not use by nature), the trip generation rate is zero. Therefore, the designated Open Space receives no benefit from the Transportation Element and has been assigned a Land Use Factor of zero.



While those traveling streets and roadways enjoy the improvements maintained by the District during their travel, the actual benefit of this enjoyment accrues to the lands at the origins and destinations of their trips, not to the lands of the streets and roadways, themselves. Accordingly, the Street/Roadway category receive no benefit and have been assigned a Land Use Factor of zero.

The Utility Facility category applies to utility infrastructure facilities, such as water tanks, pump stations, electric power transformer stations, etc. Utility company administrative offices are not included in this category.

### ***Benefit Factor***

The Land Use Factor described above reflects the relative intensity of use (or potential use) of the various parcels of land to be assessed. It does not address the relationship of this use to the specific improvements to be maintained by the District. This relationship is reflected in the Benefit Factor utilized in the assessment methodology.

In determining the Benefit Factor for each land use category, the subcomponents of the benefits of District improvements considered may include some or all of the following: public safety, view corridors and aesthetics, enhancement of community identity, drainage corridors, and recreational potential. As Benefit Factors and their subcomponents are intended to reflect the particular relationships between specific land uses within a district and the specific improvements maintained by the district, Benefit Factors will generally vary from one district to another, based on the specific character and nature of the applicable land uses and improvements maintained.

The applicable benefit subcomponents and resultant composite Benefit Factors determined for the various land use/zoning categories within this District are as shown in Table 2.



**TABLE 2: Benefit Factors by Land Use**

Land Use/Zoning	Public Safety (max. 0.3)	Aesthetics (max. 0.7)	Composite Benefit Factor (max. 1.0)
Residential – All	0.3	0.7	1.0
Commercial – Office & Retail	0.3	0.3	0.6
Educational – Primary & Secondary	0.3	0.3	0.6
Industrial	0.3	0.3	0.6
Open Space (designated)	0.3	0.0	0.3
Park – Developed	0.3	0.0	0.3
Park – Undeveloped	0.3	0.0	0.3
Street/Roadway	0.3	0.0	0.3
Utility Facility	0.3	0.0	0.3

**Public Safety.** All land uses are considered to receive the maximum available benefit from the public safety element of District improvements. Public safety is essential to all land uses, and even to lands, such as designated Open Space, held in stewardship with only incidental human use.

**Aesthetics.** The degree of benefit received from the aesthetic qualities of landscaped and hardscaped roadway medians and rights-of-way maintained by the District varies among land use categories. Generally, by nature of their use, residential lands receive the greatest benefit from the reduced traffic congestion, reduced noise levels, greater separation from traffic and generally more tranquil environment provided by landscaped and hardscaped roadway medians and rights-of-way. Commercial and institutional uses, on the other hand, often thrive on higher densities, greater traffic access, and a higher level of activity in the vicinity of their enterprises. These uses, accordingly, receive a lesser degree of benefit from the general insulation and separation provided by the aesthetic elements of District improvements.

Lands in the Open Space, Street/Roadway, and Utility Facility categories are considered to receive no significant benefit from the aesthetic elements of District improvements, as enhanced aesthetic quality of other lands in their vicinity does not affect their function, use, or value. Lands in the Golf Course and Park categories are considered to receive no significant benefit from the aesthetic elements of District improvements, as the aesthetic values of these

lands are themselves so high that they are little enhanced by those of other lands in their vicinity.

### Unit Assessment Rate

As previously mentioned, all parcels have been assessed for the maintenance of improvements on the major and arterial streets. The costs of these improvements (common to all parcels) are termed “overlay” costs. Parcels within each neighborhood zone have been assessed for the maintenance of the improvements on the collector and neighborhood streets serving their respective neighborhood zone. The costs of these improvements are termed “zone” costs.

The total “overlay” costs have been apportioned to each parcel in proportion to the parcel’s estimated EBUs relative to the total of all District EBUs. The total “zone” costs have been apportioned to each parcel in proportion to the parcel’s estimated EBUs relative to the total of all EBUs within the neighborhood zone.

The Unit Assessment Rate (rate per EBU) is equal to the sum of the “overlay” unit rate and the “zone” unit rate as shown in the following equation:

$$\text{Unit Assessment Rate} = \text{Overlay Unit Rate} + \text{Zone Unit Rate}$$

Table 3 summarizes the Fiscal Year 2012 and maximum authorized unit assessment rates.

**TABLE 3: Unit Assessment Rates**

	Zone 1	Zone 2	Zone 3	Zone 4	Zone 5
<b>FY 2012 <sup>(1)</sup></b>					
Overlay Unit Rate	\$151.44	\$151.44	\$151.44	\$151.44	\$151.44
Zone Unit Rate	\$141.32	\$167.58	\$33.80	\$0.00	\$141.32
Unit Assessment Rate	\$292.76	\$319.02	\$185.24	\$151.44	\$292.76
<b>Maximum Authorized <sup>(2)(3)</sup></b>					
Unit Assessment Rate	\$324.01	\$353.05	\$205.01	\$167.59	\$324.01

<sup>(1)</sup> FY 2012 is the City’s Fiscal Year 2012, which begins July 1, 2011 and ends June 30, 2012.

<sup>(2)</sup> Prior fiscal year’s maximum authorized annual assessment increased by cost-indexing factor of 1.24%.

<sup>(3)</sup> Subject to cost-indexing provisions as set forth in this Assessment Engineer’s Report.



## Sample Calculations

As described above, the number of Equivalent Benefit Units (EBUs) assigned to each parcel in the District has been calculated based on each parcel's land use and the identified apportionment factors, as shown in the following equation:

$$\text{EBUs} = (\text{Acres or Units}) \times \text{Land Use Factor} \times \text{Benefit Factor}$$

Shown below are sample EBU calculations for several common land uses found in the District.

- **1 Single-Family Residence**  
 $\text{EBUs} = 1 \text{ unit} \times 1.00 \times 1.00 = 1.00 \text{ EBUs}$
- **10-unit Apartment Complex**  
 $\text{EBUs} = 10 \text{ units} \times 0.70 \times 1.00 = 7.00 \text{ EBUs}$
- **½-acre Commercial Property**  
 $\text{EBUs} = 0.50 \text{ acres} \times 45.00 \times 0.6 = 13.5 \text{ EBUs}$
- **1-acre Industrial Property**  
 $\text{EBUs} = 1.00 \text{ acres} \times 15.00 \times 0.60 = 9.00 \text{ EBUs}$

The total assessment for each parcel in the District is based on the calculated EBUs for the parcel and the applicable unit assessment rate for the zone in which the parcel is located, as shown in the following equation:

$$\text{Total Assessment} = \text{Total EBUs} \times \text{Unit Assessment Rate}$$

Based on the above formula, the EBUs, unit assessment rate, and total assessment calculated for each property, can be found in the Assessment Roll (Exhibit C).



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## Summary Results

The District Boundary is presented in Exhibit A.

An estimate of the maintenance costs associated with District improvements is shown in Exhibit B.

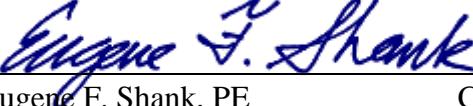
The assessment methodology utilized is as described in the text of this report. Based on this methodology, the EBUs and Fiscal Year 2012 District assessment for each parcel were calculated and are shown in the Assessment Roll (Exhibit C).

Each lot or parcel of land within the District has been identified by unique County Assessor's Parcel Number on the Assessment Roll and the Boundary Map and Assessment Diagram referenced herein. The net assessment for each parcel for Fiscal Year 2012 can be found on the Assessment Roll.

This report has been prepared and respectfully submitted by:



EFS ENGINEERING, INC.

  
\_\_\_\_\_  
Eugene F. Shank, PE                            C 52792

  
\_\_\_\_\_  
Sharon F. Risse

I, \_\_\_\_\_, as CITY CLERK of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the Assessment as shown on the Assessment Roll, together with the Assessment Diagram, both of which are incorporated into this report, were filed in my office on the \_\_\_\_\_ day of \_\_\_\_\_, 2011.

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Elizabeth Maland, CITY CLERK  
CITY OF SAN DIEGO  
STATE OF CALIFORNIA

I, \_\_\_\_\_, as CITY CLERK of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the foregoing Assessment, together with the Assessment Diagram incorporated into this report, was approved and confirmed by the CITY COUNCIL of said City on the \_\_\_\_\_ day of \_\_\_\_\_, 2011.

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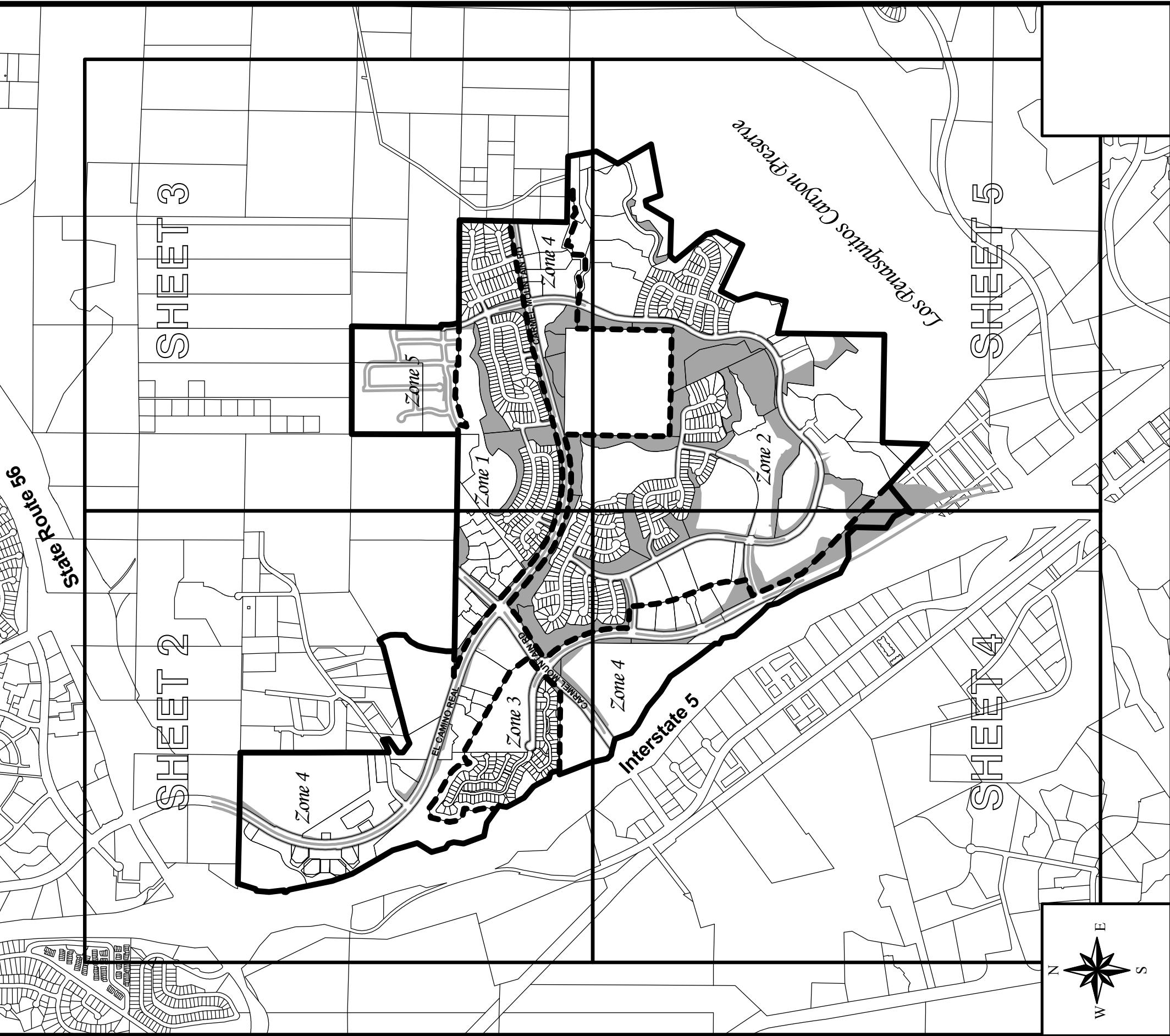
Elizabeth Maland, CITY CLERK  
CITY OF SAN DIEGO  
STATE OF CALIFORNIA

I, \_\_\_\_\_, as CITY ENGINEER of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the foregoing Assessment, together with the Assessment Diagram was recorded in my office on the \_\_\_\_\_ day of \_\_\_\_\_, 2011.

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Afshin Oskoui, CITY ENGINEER  
CITY OF SAN DIEGO  
STATE OF CALIFORNIA

# **EXHIBIT A**



## BOUNDARY MAP

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF THE SORRENTO HILLS MAINTENANCE ASSESSMENT DISTRICT, CITY OF SAN DIEGO, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL AT A REGULAR MEETING THEREOF, HELD ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2000, BY ITS RESOLUTION NO. \_\_\_\_\_.

CHARLES G. ABDELNOUR, CITY CLERK  
CITY OF SAN DIEGO  
STATE OF CALIFORNIA

PREPARED BY:  
**BOYLE ENGINEERING CORPORATION**  
7807 Convoy Court, Suite 200, San Diego, California 92111 (619) 268-9880

W.O. DATE: SEPT 2000 REV:

CITY OF  
SAN DIEGO



W.O. DATE: SEPT 2000 REV:

# SORRENTO HILLS MAINTENANCE ASSESSMENT DISTRICT

EXHIBIT A

# **EXHIBIT B**

# EXHIBIT B

**Park and Recreation Department - Open Space Division  
Maintenance Assessment Districts Program  
Summary of Fiscal Year 2012 (07-01-11 to 06-30-12) Budget**

**Torrey Hills Maintenance Assessment District  
Fund 200070**

	FY 2010 Est. Actuals	FY 2011 Estimate	FY 2012 Proposed
<b>Full-Time Equivalent/Grounds Maintenance Manager</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>District Personnel Costs (Total Labor and Fringe)</b>	<b>\$ 91,588.00</b>	<b>\$ 91,588.00</b>	<b>\$ 103,534.00</b>
<b>District Non-Personnel Costs</b>			
<b>Contract Services</b>			
Landscaping Svc - Parkwest Landscaping (expired 9/30/10) New Contractor (est. start 3/1/11)	\$ 769,354.41	\$ 685,897.60	\$ 580,000.00
Landscaping Svc - Parkwest Landscaping (June FY09 invoice plus FY09 extra labor posted in FY10)	\$ 61,310.62	\$ -	\$ -
Smart Controller Project (512134B)	\$ 62,788.08	\$ 60,000.00	\$ 50,000.00
Tree Trimming Service - West Coast Arborists (512134D, 512197)	\$ 35,602.69	\$ 34,000.00	\$ 40,000.00
Concrete & Asphalt Work (512059B)	\$ -	\$ 5,000.00	\$ 20,000.00
Water and Landscape Audit Consultant (512059C)	\$ -	\$ -	\$ 10,000.00
City Services (arborist, mulch delivery, etc.) (512101,512102,512102B,512114B,512145,512116,512114B,51211:	\$ 9,649.69	\$ 8,700.00	\$ 9,200.00
<b>Supplies (511062)</b>	<b>\$ 119.90</b>	<b>\$ -</b>	<b>\$ -</b>
Compost (511026)	\$ 225.00	\$ -	\$ -
Garden Nursery Stock - Miramar Nurseries (Tree Replacement Program) (511028)	\$ 10,078.46	\$ 15,000.00	\$ 20,000.00
Electrical Materials - John Deere (Controller & Cabinet) (511082)	\$ 7,912.40	\$ -	\$ -
<b>Special Districts Administration (516024A)</b>	<b>\$ 109,592.00</b>	<b>\$ 115,072.00</b>	<b>\$ 114,068.00</b>
<b>Vehicle Usage &amp; Assignment (516024B)</b>	<b>\$ 7,968.00</b>	<b>\$ 8,366.00</b>	<b>\$ 8,491.00</b>
<b>Utilities</b>			
Electric Services (514100)	\$ 3,390.94	\$ 3,476.00	\$ 4,217.00
Water Service (514104)	\$ 239,160.86	\$ 261,881.00	\$ 287,223.00
Storm Drain Fee (514105)	\$ 4,136.75	\$ 4,447.00	\$ 4,169.00
<b>Subtotal Non-Personnel Costs</b>	<b>\$ 1,321,289.80</b>	<b>\$ 1,201,839.60</b>	<b>\$ 1,147,368.00</b>
<b>Capital Improvements Program - East Ocean Air/SDG&amp;E Easement (516014)</b>	<b>\$ -</b>	<b>\$ 300,000.00</b>	<b>\$ -</b>
FY 2012 Allocation from Torrey Corner Mitigation Fund 400269, \$141,000			
<b>TOTAL EXPENSE</b>	<b>\$ 1,412,877.80</b>	<b>\$ 1,593,427.60</b>	<b>\$ 1,250,902.00</b>
<b>District Revenues</b>			
Special Assessments	\$ 1,063,469.68	\$ 1,061,321.00	\$ 976,708.12 <sup>(1)</sup>
Interest Earnings	\$ 22,768.93	\$ 17,500.00	\$ 11,000.00
City Contributions			
Environmental Growth Fund	\$ 5,829.00	\$ 6,673.00	\$ 10,332.00
Gas Tax Fund	\$ 44,289.00	\$ 44,289.00	\$ 39,423.00
Miscellaneous Revenue			
Tree/Reimbursable Damages (FY11 incl Water Dept recovery for Controller) (422217, 42	\$ 4,422.74	\$ 7,912.40	\$ -
<b>TOTAL REVENUE</b>	<b>\$ 1,140,779.35</b>	<b>\$ 1,137,695.40</b>	<b>\$ 1,037,463.12</b>
<b>District Reserves</b>			
Beginning Fund Balance	\$ 1,446,137.00	\$ 1,174,039.00	\$ 718,307.00
Change in Fund Balance	\$ (272,098.00)	\$ (455,732.20)	\$ (213,438.88)
<b>Year End Operating Reserves</b>	<b>\$ 1,174,039.00</b>	<b>\$ 718,306.80</b>	<b>\$ 504,868.12</b>

<sup>(1)</sup> Special assessment revenue adjusted to reflect latest parcel information.

# **EXHIBIT C**

## ENGINEER'S REPORT ASSESSMENT ROLL

The undersigned, pursuant to the "Maintenance Assessment Districts Ordinance" (Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), the "Landscaping and Lighting Act of 1972" (Part 2, Division 15 of the California Streets and Highways Code), applicable provisions of "Proposition 218" (Article XIIIID of the California Constitution), and the "Proposition 218 Omnibus Implementation Act" (California Senate Bill 919) (the aforementioned provisions are hereinafter referred to collectively as "Assessment Law"), does hereby submit the following:

1. Pursuant to the provisions of Assessment Law and the Resolution of Intention, we have assessed the costs and expenses of the works of improvement (maintenance) to be performed in the Assessment District upon the parcels of land in the Assessment District benefited thereby in direct proportion and relation to the estimated benefits to be received by each of said parcels. For particulars as to the identification of said parcels, reference is made to the Assessment Diagram and Boundary Map on file in the Maintenance Assessment Districts section of the Park and Recreation Department of the City of San Diego. A copy of the Boundary Map is included in the Engineer's Report as Exhibit A.
2. The Assessment Diagram included in this report shows the Assessment District, as well as the boundaries and dimensions of the respective parcels and subdivisions of land within the Assessment District, the same as existed at the time of the passage of the Resolution of Intention, each of which subdivisions of land or parcels or lots respectively have been given a separate number upon the Assessment Diagram and in the Assessment Roll (Exhibit C).
3. By virtue of the authority contained in said Assessment Law, and by further direction and order of the legislative body, we hereby make the following assessment to cover the costs and expenses of the works of improvement (maintenance) for the Assessment District based on the costs and expenses as set forth in the Engineer's Report.

For particulars as to the individual assessments and their descriptions, reference is made to the Assessment Roll (Exhibit C) attached hereto.

DATED: June 2, 2011

EFS ENGINEERING, INC.



By: Eugene F. Shank  
Eugene F. Shank, PE C 52792

By: Sharon F. Risse  
Sharon F. Risse

















































**EXHIBIT C - Assessment Roll (Fiscal Year 2012)**  
**Torrey Hills Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Apportionment Factors		Total EBUs	Unit Cost (\$/EBU)	FY 2012 <sup>(4)</sup> Assessment	Owner Name
				Land Use <sup>(2)</sup>	Benefit <sup>(3)</sup>				
307 571 22 01	1.00	SFD	4	1.00	1.00	1.00	\$151.44	\$151.44	Kelley Family Trust 01-28-08
307 571 22 02	1.00	SFD	4	1.00	1.00	1.00	\$151.44	\$151.44	Lee Chungho&Youngjin
307 571 22 03	1.00	SFD	4	1.00	1.00	1.00	\$151.44	\$151.44	Nicolas Julien&Breda
307 571 22 04	1.00	SFD	4	1.00	1.00	1.00	\$151.44	\$151.44	Erfani Abbas&Golshan Heidi
307 571 22 05	1.00	SFD	4	1.00	1.00	1.00	\$151.44	\$151.44	Krishnasamy Shanker&Bokkala Neeraja
307 571 22 06	1.00	SFD	4	1.00	1.00	1.00	\$151.44	\$151.44	Jeon Yeong-Ku
307 571 22 07	1.00	SFD	4	1.00	1.00	1.00	\$151.44	\$151.44	Schwarz Peter&Marian
307 571 22 08	1.00	SFD	4	1.00	1.00	1.00	\$151.44	\$151.44	Bliss Erik S&Brittan M
307 571 22 09	1.00	SFD	4	1.00	1.00	1.00	\$151.44	\$151.44	Eroshkin Alexey M&Galina A
307 571 22 10	1.00	SFD	4	1.00	1.00	1.00	\$151.44	\$151.44	Haehnichen Family Trust 01-22-08
307 571 22 11	1.00	SFD	4	1.00	1.00	1.00	\$151.44	\$151.44	Tsay Rung Kai&Trisha Family Trust 11-21-05
307 571 22 12	1.00	SFD	4	1.00	1.00	1.00	\$151.44	\$151.44	Ha/Lam Family Trust 04-29-99
307 571 22 13	1.00	SFD	4	1.00	1.00	1.00	\$151.44	\$151.44	Zhong Xin
307 571 22 14	1.00	SFD	4	1.00	1.00	1.00	\$151.44	\$151.44	Stangl Barbara E
307 572 03 00	1.02	OSP	4	0.00	0.30	0.00	\$151.44	\$0.00	Western Pacific Housing-Sorrento L L C
307 572 05 01	1.00	CND	4	0.70	1.00	0.70	\$151.44	\$106.02	Zeller Michael&Chao Angel
307 572 05 02	1.00	CND	4	0.70	1.00	0.70	\$151.44	\$106.02	Bornstein Marcus A
307 572 05 03	1.00	CND	4	0.70	1.00	0.70	\$151.44	\$106.02	Caughlin Betty W
307 572 05 04	1.00	CND	4	0.70	1.00	0.70	\$151.44	\$106.02	Betros Family Trust
307 572 05 05	1.00	CND	4	0.70	1.00	0.70	\$151.44	\$106.02	Patel Rakesh&Rina
307 572 05 06	1.00	CND	4	0.70	1.00	0.70	\$151.44	\$106.02	Moy Jeffrey C
307 572 05 07	1.00	CND	4	0.70	1.00	0.70	\$151.44	\$106.02	Hadaya Robert&Marianne
307 572 05 08	1.00	CND	4	0.70	1.00	0.70	\$151.44	\$106.02	Hu Bo&Vu Thaiphuong
307 572 05 09	1.00	CND	4	0.70	1.00	0.70	\$151.44	\$106.02	Teng Family Trust 01-11-06
307 572 05 10	1.00	CND	4	0.70	1.00	0.70	\$151.44	\$106.02	Guduru Suresh&Manideepa
307 572 05 11	1.00	CND	4	0.70	1.00	0.70	\$151.44	\$106.02	Bogaert Kobe&Vanobberghen Elke
307 572 05 12	1.00	CND	4	0.70	1.00	0.70	\$151.44	\$106.02	Boemer Family Trust 01-07-05
307 572 05 13	1.00	CND	4	0.70	1.00	0.70	\$151.44	\$106.02	Trieu Dao
307 572 05 14	1.00	CND	4	0.70	1.00	0.70	\$151.44	\$106.02	Gowrishetty Srinivas&Kaja Usha Sree
307 580 44 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Zim Shane A&Li Joy Ming-Huey Revocable Livin
307 580 45 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Hwang Chan Kou&Kuo Hua
307 580 46 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Petrescu Family Trust 03-02-99
307 580 47 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Selk Steven D&Linda M
307 580 48 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Reid Richard&Olson Cheryl
307 580 49 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Barnett Family Trust 11-15-89
307 580 50 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Shearson Family Trust 09-12-03
307 580 51 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Rao Tadimeti S&Meduri Krishna K
307 580 52 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Galluzzi Anthony
307 580 55 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Krom Stephen F
307 580 56 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Feaver Rose R
307 580 57 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Szajowitz Saby&Stangl Kara
307 580 58 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Nugent Ronald S&Kristi L
307 580 59 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Cunningham Robert A&Bari B
307 580 60 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Wang Jun&Sha Hongfang
307 580 61 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Ahn Thomas Separate Property Trust 08-07-07
307 580 62 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Rao Ramesh C N&Kavitha R
307 580 63 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Fisher Family Revocable Trust 03-01-06
307 580 64 00	4.79	OSP	5	0.00	0.30	0.00	\$292.76	\$0.00	City Of San Diego
307 580 66 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Yaramada Praveen&Saritha
307 580 67 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Barker John E&Marjorie
307 580 68 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Lee Kevin K&Unice C
307 580 69 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Leal Stephen E&Griscy Jeanie C
307 580 70 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Adams J Orville&Sacramento Teresa A
307 580 71 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Polizzotto Living Trust 02-25-08
307 580 72 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Olan Kun&Zhang Yue Xiu
307 580 73 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Byrne Ian&Schulman-Byrne Stacey
307 580 74 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Rondonuwu Family Trust 07-22-06

**EXHIBIT C - Assessment Roll (Fiscal Year 2012)**  
**Torrey Hills Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Apportionment Factors		Total EBUs	Unit Cost (\$/EBU)	FY 2012 <sup>(4)</sup> Assessment	Owner Name
				Land Use <sup>(2)</sup>	Benefit <sup>(3)</sup>				
307 580 75 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Zhou-Wu Family Trust 01-22-07
307 580 76 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Kerwin John P&Lisa D
307 580 77 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Alavian Farahbano
307 580 78 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Fang Xiangming&Yao Sulan
307 580 79 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Garg Anupam&Shah Biraj D
307 580 80 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Hosseini Babak
307 580 81 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Vijayaraghavan Krishnan&Krishnan Bhavani S
307 580 82 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Xu Yaowu&Yang Ling
307 580 83 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Kim-Lee Family Revocable Trust 08-09-05
307 580 84 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Gabaeff Steven C&Scarborough Karen
307 580 85 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Hoang Kim Son&Tran Ngoc Khanh
307 580 86 00	4.68	OSP	5	0.00	0.30	0.00	\$292.76	\$0.00	City Of San Diego
307 580 87 00	4.99	PKU	5	0.50	0.30	0.75	\$292.76	\$219.14	City Of San Diego
307 590 01 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Alessi Family Trust 09-09-04
307 590 02 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Kurlansky Family Trust 09-15-09
307 590 03 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	N M D L C Trust 01-12-04
307 590 04 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Mcrea Stephen J&Yinbee
307 590 05 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Hansen Yen Nguyen
307 590 06 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Klein David&Tamara
307 590 07 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Tang-Li Family Trust 08-18-05
307 590 08 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Gaconnet Family Trust 01-06-11
307 590 09 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Uno Tetsuo&Ku Jung
307 590 10 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	French Family Trust 05-19-03
307 590 11 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Yu Jian Qiu Revocable Trust 07-22-10
307 590 12 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Zhang Zhuohua&Li Lingna
307 590 13 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Chinnagiri Ashok&Nandini
307 590 14 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Li Gary G&Zhang Lisa Z
307 590 15 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Kimmi Daniel I&Jenny J
307 590 16 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Raiszadeh Farhad&Zahedi Shohre
307 590 17 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Maruska Keith&Gina
307 590 18 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Singhal Sanjay&Bindu Family Trust 03-05-04
307 590 19 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Metz Michael J&Paige S
307 590 20 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Dalton Joseph M Iii&Mary J
307 590 21 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Anansombut At&Narongsak Laddaporn
307 590 22 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Nguyen Chris&Ta Cindy
307 590 23 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Nguyen Hanh Huu&Phan Kathleen Nhung
307 590 24 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Ferris Marie A
307 590 25 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Nguyen Family Trust 02-20-08
307 590 26 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Valenzuela Eric&Katherine
307 590 27 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Welstand Robert B&Sonja
307 590 28 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Vaisberg Edouard&Tchmoutina Irina
307 590 29 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Alford Family Trust 04-03-03
307 590 30 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Gao Er-Kai&Zhang Bien
307 590 31 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Baha Zobair&Kansky Anna Trs
307 590 32 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Ficicchy James Iii
307 590 33 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Gately Family Living Trust 12-23-03
307 590 34 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Yates Charles E&Feryal
307 590 35 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Gu Danling&Zhang Ying
307 590 36 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Holtz Samuel&Karen
307 590 37 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Jackson Brad L&Sandra J
307 590 38 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Yau Kai Chang&Kow Ming
307 590 39 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Senac Living Trust 02-05-03
307 590 40 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Welty Steven&Keri L
307 590 41 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Low Richard B Jr
307 590 42 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Chiniga Yugandhar&Reddy Smitha
307 590 43 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Hayford Steven G&Maria B Trust 10-04-00
307 590 44 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Gagne Stephane P&Meissner Dagmar

**EXHIBIT C - Assessment Roll (Fiscal Year 2012)**  
**Torrey Hills Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Apportionment Factors		Total EBUs	Unit Cost (\$/EBU)	FY 2012 <sup>(4)</sup> Assessment	Owner Name
				Land Use <sup>(2)</sup>	Benefit <sup>(3)</sup>				
307 590 45 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Tikhe Jayashree G&Girish E
307 590 46 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Nguyen Vicki
307 590 47 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Benjamin Gregory P&Thi T
307 590 48 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Pemper Eric M
307 590 49 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Zhang Beili
307 590 50 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Klaffenbach John C Jr&Denise
307 590 51 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Zhou Lixin&Xu Faming
307 590 52 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Mason Joseph W&Loya Yolanda R
307 590 53 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Bisarya Jyoti
307 590 54 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Jones Steven Randy&Chang Li-Hsiang
307 590 55 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Ryan Ronald C&Betsy M
307 590 56 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Wang Kang&Guo Haiyun
307 590 57 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Chang Yungshun&Wu Hsuijung
307 590 58 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Wu Chun&Zhong Wei
307 590 59 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Zhu Hong&Jiang Alice
307 590 60 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Fang Joseph C&Yen Hsiao-Ching
307 590 61 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Marlowe Matthew B&Anita
307 590 62 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Mehta Family Revocable Trust 08-06-09
307 590 63 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Luu Hai Phuoc&Natalie
307 590 64 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Pai David Tak&Hou Jennifer Yu-Chen
307 590 65 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Nguyen Thuy Hanh D
307 590 66 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Kopelnik Alexander&Anna
307 590 67 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Rosen Adam S&Patel A
307 590 68 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Kim Moo Yong&Jung Yeol
307 590 69 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Kreil Scott A&Krista T
307 590 70 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Tran Thinh&Pham Cindy
307 590 71 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Salvatore Joseph A&Shayne P
307 590 72 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Haidan Trust 08-20-10
307 590 73 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Engel Family Trust 3 02-03-11
307 590 74 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Wu Jiejun&Zhu Hong
307 590 75 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Zhang Zhenheng&Wang Xiuhua
307 590 76 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	P C H F Trust 02-17-10
307 590 77 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Tech Darang&Monica M
307 590 78 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Bhathal Hirdey whole S
307 590 79 00	1.00	SFD	5	1.00	1.00	1.00	\$292.76	\$292.76	Lavoie-Gagne Trust 11-23-10
307 620 01 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Mcginnis William J&Tour Elvira
307 620 02 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Madireddi Malla R&Sucharitha Trs
307 620 03 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Mouannes Bchara
307 620 04 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Mouannes Abdo B
307 620 05 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	West Michael Jr&Tina L
307 620 06 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Guardian Trust 07-19-10
307 620 07 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Pearse Charles R&Elva I
307 620 08 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Gereb Todd A
307 620 09 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Quinlan James E&Sheryl L
307 620 10 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Jaconette James I&Deanne M
307 620 11 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Martinez Family Trust 07-29-04
307 620 12 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Panauh Paymaun Family Living Trust
307 620 13 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Wade Patrick J&Rebecca D
307 620 14 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Opalsky David&Cindra
307 620 15 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Jiang Zonghui&Yan Yujing
307 620 16 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Manning Gerard M
307 620 17 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Herman Robert
307 620 18 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Bao David M&Charlesthiam Cherry
307 620 19 00	0.04	OSP	2	0.00	0.30	0.00	\$319.02	\$0.00	Torrey Hills Master Assn
307 620 20 00	0.53	OSP	2	0.00	0.30	0.00	\$319.02	\$0.00	Torrey Hills Master Assn
307 620 21 00	2.44	OSP	2	0.00	0.30	0.00	\$319.02	\$0.00	Torrey Hills Master Assn
307 630 01 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Goldberg Eric S

**EXHIBIT C - Assessment Roll (Fiscal Year 2012)**  
**Torrey Hills Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Apportionment Factors		Total EBUs	Unit Cost (\$/EBU)	FY 2012 <sup>(4)</sup> Assessment	Owner Name
				Land Use <sup>(2)</sup>	Benefit <sup>(3)</sup>				
307 630 02 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Khristik Viacheslav
307 630 03 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Tung Jack Wai Tung&Gigi W
307 630 04 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Jaberi Javid&Jabori Judy
307 630 05 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Petersen Mark&Diane
307 630 06 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Patne Satyajit P&Deepa S
307 630 07 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Lewis Cheryl C
307 630 08 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Boule Raymond J
307 630 09 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Kwong Justin Y&Maria C G
307 630 10 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Kuang Xiumeng&Zhu Zheng
307 630 11 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Ludwig Donald W&Scardina-Ludwig Julie A Trs
307 630 12 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	R R P Living Trust 03-28-01
307 630 13 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Case Revocable Living Trust 03-23-00
307 630 14 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Francis Trust 06-12-03
307 630 15 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Wong David C
307 630 16 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Salgado Jason&Jamie
307 630 17 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Poplawsky Sergio&Podolsky Rina
307 630 18 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Mogar John J
307 630 19 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Dart Matthew&Stephanie
307 630 20 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Chaiyakul Pichet&Annie
307 630 21 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Starr Yong Chol Trust 12-18-03
307 630 22 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Ebadat Faye F
307 630 23 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Remy-Cassidy Nancy
307 630 24 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	No Chil Nae&Pok Sun
307 630 25 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Young David&Doreen
307 630 26 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Bhatia Family Trust 05-27-05
307 630 27 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Meginness Stephen
307 630 28 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Guo-Hou Trust 01-26-04
307 630 29 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Wilde Robert
307 630 30 00	1.29	OSP	2	0.00	0.30	0.00	\$319.02	\$0.00	Torrey Hills Master Assn
307 630 31 00	0.23	OSP	2	0.00	0.30	0.00	\$319.02	\$0.00	Torrey Hills Master Assn
307 630 32 00	0.55	OSP	2	0.00	0.30	0.00	\$319.02	\$0.00	Torrey Hills Master Assn
307 640 01 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Stein Arnold&Bina Minou
307 640 02 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Yenamandra Rao&Annapurna Revocable Living
307 640 03 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Deokule Sunil P&Komal S
307 640 04 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Floeter William A&Deanna M
307 640 05 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Ho Jimmy&Lisa Woo
307 640 06 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Krieger Susan L Revocable 2005 Trust 03-02-05
307 640 07 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Mostlaan Parvin Revocable Trust 03-05-10
307 640 08 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Kajeh Ray&Baha-Kajeh Afsaneh
307 640 09 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Cai Zeling
307 640 10 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Hill John A&Bain Gretchen
307 640 11 00	2.25	OSP	2	0.00	0.30	0.00	\$319.02	\$0.00	S C H Torrey II L L C
307 670 01 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Kawasaki Andrew M&Margaret T
307 670 02 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Ngo Family Trust 08-31-07
307 670 03 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Arellano Javier&Lopez Irma G
307 670 04 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Ahkin Natalie C
307 670 05 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Mohr Kenneth D
307 670 06 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Bilstad Family Trust 06-16-10
307 670 07 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Yas Family Trust 08-02-91
307 670 08 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Nute Family Trust 3 7-01-05
307 670 09 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Macchione Nicola&Lisa M
307 670 10 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Tahgigh Family Trust
307 670 11 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Deegan Robert P&Pamela F
307 670 12 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Rubin Judith F 2004 Trust 11-04-04
307 670 13 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Hernandez Family Trust 09-17-04
307 670 14 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Klein Mathew F
307 670 15 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Blacher Brian&Nicole S Family Trust 05-22-03

**EXHIBIT C - Assessment Roll (Fiscal Year 2012)**  
**Torrey Hills Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Apportionment Factors		Total EBUs	Unit Cost (\$/EBU)	FY 2012 <sup>(4)</sup> Assessment	Owner Name
				Land Use <sup>(2)</sup>	Benefit <sup>(3)</sup>				
307 670 16 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Wilson Yukiko S
307 670 17 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Dominik Family Trust 09-07-01
307 670 18 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Hester Dennis M&Dawn M E
307 670 19 00	0.62	OSP	2	0.00	0.30	0.00	\$319.02	\$0.00	Torrey Hills Master Association
307 670 20 00	0.03	OSP	2	0.00	0.30	0.00	\$319.02	\$0.00	Torrey Hills Master Association
307 670 21 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Farrell Travis S&Ashley A Family Trust 04-30-07
307 670 22 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Sonnier-Auld Trust 01-04-02
307 670 23 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Lang Anthony&Kim
307 670 24 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Hayase John K&Allison K 2006 Trust
307 670 25 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Guru Siradanahalli&Ayyagari Radha
307 670 26 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Peckham William&Leanne E
307 670 27 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Kim Taekwon&Lee Jungwon
307 670 28 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Demarest Family Trust 08-27-04
307 670 29 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Singler Patrick M&Bettina L
307 670 30 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Rahimy Mohamad H&Sadeghian Mahbobe
307 670 31 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Wang Family Trust 05-06-98
307 670 32 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Cao Sheldon&Wang Yan
307 670 33 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Douzjian Andre&Ani
307 670 34 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Pallia Christopher S&Julia L
307 670 35 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Seacat Andrew&Hui
307 670 36 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Zhang Kevin Xiaoke&Ping Cindy Xinxin
307 670 37 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Siemienowski Family Trust 11-19-08
307 670 38 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Lubomirsky Family Trust 06-05-06
307 670 39 00	1.73	OSP	2	0.00	0.30	0.00	\$319.02	\$0.00	Torrey Hills Master Assn
307 671 01 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Gerber Family Trust 01-25-08
307 671 02 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Wang Stephen Shu&Xu Lucy
307 671 03 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Chong Kenneth Trevor&Elis Tang
307 671 04 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Gerstenfeld Eric S&Tammy S
307 671 05 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Platt Christopher A Family 1998 Trust 11-16-98
307 671 06 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Polarek Thomas M&Calfas Karen J
307 671 07 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Lotton Jeff H&Boe C
307 671 08 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Atkin Family Trust 11-13-02
307 671 09 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Mcbride Douglas P&Janeen G
307 671 10 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Rocco Linda
307 671 11 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Nelson Family Trust 06-28-04
307 671 12 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Chrisos Dana E
307 671 13 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Ayoub George T&Manuella
307 671 14 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Geiser Jessica L
307 671 15 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Forrester Family Trust 02-26-10
307 671 16 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Kelder David J&Margaret M
307 671 17 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Adelizzi James F
307 671 18 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	White Bruce A&Kelly B
307 671 19 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Nelles Family Trust 04-10-03
307 671 20 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Wyandt Paul M&Shelby L F
307 671 21 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Yen Tony&Xinli
307 671 22 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Szczuka William H&Celia E Family Trust 12-30-0
307 671 23 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Zomorodi Hossein&Afsaneh
307 671 24 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Nash Norman R
307 671 25 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Quan Mark K&Anna P
307 671 26 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Acosta Gary&Kathleen
307 671 27 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Covell Shawn A
307 671 28 00	0.25	OSP	2	0.00	0.30	0.00	\$319.02	\$0.00	Torrey Hills Master Association
307 671 29 00	0.70	OSP	2	0.00	0.30	0.00	\$319.02	\$0.00	S C H Torrey Iii L L C
307 671 30 00	0.20	OSP	2	0.00	0.30	0.00	\$319.02	\$0.00	Torrey Hills Master Association
307 680 01 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Strong Helene C
307 680 02 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Malkani Ravi&Madhu
307 680 03 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Gibson Clark C&Patti Suzanne E

**EXHIBIT C - Assessment Roll (Fiscal Year 2012)**  
**Torrey Hills Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Apportionment Factors		Total EBUs	Unit Cost (\$/EBU)	FY 2012 <sup>(4)</sup> Assessment	Owner Name
				Land Use <sup>(2)</sup>	Benefit <sup>(3)</sup>				
307 680 04 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	He Family Trust 01-07-06
307 680 05 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Lou Jihong Tr
307 680 06 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Leychkis Yan&Tamila
307 680 07 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Annett Family Trust 08-31-07
307 680 08 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Wilson Family Trust 01-10-07
307 680 09 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Lupacchini Thomas&Dorothy Trust 08-06-05
307 680 10 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Purcell Christopher&Rachel Family Trust 03-03-0
307 680 11 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Lee Michael
307 680 12 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Doan Eric H&Kristine B
307 680 13 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Chen Jian&Zhou Jie-Hua
307 680 14 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Grunvald Eduardo L&Hayley S
307 680 15 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Wadhwa Family Trust 06-27-03
307 680 16 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Perrone Family Living 2010 Trust 05-28-10
307 680 17 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Stearns Scott&Tiffany
307 680 18 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Singh Bachittar&Parminder K
307 680 19 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Palakodeti Family Trust 10-04-02
307 680 20 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Andrews Jonathan D&Dawn M
307 680 21 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Tejwani Harbhar D Family Trust 10-12-90
307 680 22 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Ho Jimmy&Lisa Woo Trust 01-31-01
307 680 23 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Zhang Yang Trust 06-02-03
307 680 24 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Lim Family Trust 07-25-02
307 680 25 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Kang Sung Kyu
307 680 26 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Mallari&Ramirez-Mallari Trust 04-18-03
307 680 27 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Chen Weichao G&Sandy H
307 680 28 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Chao Family Trust 09-30-03
307 680 29 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Hampton Revocable Living Trust 03-01-00
307 680 30 00	1.00	SFD	2	1.00	1.00	1.00	\$319.02	\$319.02	Razuki Salam
307 680 31 00	0.56	OSP	2	0.00	0.30	0.00	\$319.02	\$0.00	Torrey Hills Master Assn
307 680 32 00	1.15	OSP	2	0.00	0.30	0.00	\$319.02	\$0.00	Torrey Hills Master Assn
307 680 33 00	0.09	OSP	2	0.00	0.30	0.00	\$319.02	\$0.00	Torrey Hills Master Assn
310 040 26 00	6.55	OSP	4	0.00	0.30	0.00	\$151.44	\$0.00	City Of San Diego
310 040 28 00	146.00	MFR	4	0.70	1.00	102.20	\$151.44	\$15,477.18	P R I I Gateway Torrey Hills Ca L L C
310 040 30 00	1.54	OSP	4	0.00	0.30	0.00	\$151.44	\$0.00	P R I I Gateway Torrey Hills Ca L L C
310 140 01 00	46.00	MFR	4	0.70	1.00	32.20	\$151.44	\$4,876.38	Irvine Co L L C
310 140 02 00	69.00	MFR	4	0.70	1.00	48.30	\$151.44	\$7,314.56	Irvine Co L L C
310 140 03 00	69.00	MFR	4	0.70	1.00	48.30	\$151.44	\$7,314.56	Irvine Co L L C
310 140 04 00	46.00	MFR	4	0.70	1.00	32.20	\$151.44	\$4,876.38	Irvine Co L L C
310 141 01 00	46.00	MFR	4	0.70	1.00	32.20	\$151.44	\$4,876.38	Irvine Co L L C
310 141 02 00	1.77	OSP	4	0.00	0.30	0.00	\$151.44	\$0.00	Irvine Co L L C
310 141 03 00	69.00	MFR	4	0.70	1.00	48.30	\$151.44	\$7,314.56	Irvine Co L L C
310 141 04 00	59.00	MFR	4	0.70	1.00	41.30	\$151.44	\$6,254.48	Irvine Co L L C
310 141 05 00	69.00	MFR	4	0.70	1.00	48.30	\$151.44	\$7,314.56	Irvine Co L L C

<b>TOTAL</b>	-	-	-	<b>4,219.02</b>	-	<b>\$976,708</b>	
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<sup>(1)</sup> Applicable units (acres or dwelling units) dependent upon Land Use Code.

<sup>(2)</sup> Refer to Assessment Engineer's Report for descriptions of Land Use Code and Land Use Factor.

<sup>(3)</sup> Refer to Assessment Engineer's Report for applicable Benefit Factor.

<sup>(4)</sup> FY 2012 is the City's Fiscal Year 2012, which begins July 1, 2011 and ends June 30, 2012.